IN THE HIGH COURT OF JUDICATURE AT BOMBAY
O.O.C.J.

INCOME TAX APPEAL NO.682 OF 2003

The Director of Income Tax,
(Exemption), Mumbai .. Appellant

v/s.

M/s. Taparia Foundation .. Respondent

Ms.S.V.Bharucha i/by Mr.S.S.Sarkar for the appellant.

CORAM : R.M.LODHA AND
J.P.DEVADHAR, JJ.

DATED : 25th November, 2004

P.C.

Heard.

2. The Tribunal relied upon its earlier order dated 31st October, 2001 in the assessee's own case for earlier assessment years. Despite the fact that in the memo of appeal, it is stated that the revenue has not accepted the said decision of the Tribunal, the learned counsel for the revenue neither could give us the number of the appeal wherein the decision of the Tribunal dated 31st October, 2001 has been challenged nor could the learned counsel for the revenue show us the memo of the said appeal.

3. There is, thus, nothing on record to indicate that the order of the Tribunal dated 31st October,

2001 upon which reliance has been placed in the impugned order does not hold the field.

4. The appeal does not give rise to any substantial question of law and is dismissed in limine.

(R.M.LODHA, J.)

(J.P. DEVADHAR, J.)